IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 5TH DECEMBER 2007 / 14TH AGRAHAYANA 1929

WP(C).No. 35142 of 2007(H)

PETITIONER:

ROYAL ELECTRICALS,
MHADA COMMERCIAL COMPLEX, NEAR YCM HOSPITAL,
S.T.NAGAR, PIMPRI, PUNE-411018, REPRESENTED BY ITS
AUTHORISED SIGNATORY.

BY ADV. SRI.P.SREEKUMAR
SRI.K.S.MANU (PUNUKKONNOOR)

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAXES CHECK POST, MUTHANGA.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOZHIKODE.

ADDL.R3. SENIOR MANAGER (ELECTRICAL), AIRPORT AUTHORITY
OF INDIA, CALICUT INTERNATIONAL AIRPORT, KARIPOOR,
CALICUT. (IMPLEADED AS PER ORDER DATED 3.12.2007 ON
IA 16010/2007).

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35142 OF 2007

Dated: December 5, 2007

JUDGMENT

Transformers transported by the petitioner and meant to be delivered to the additional 3rd respondent have been detained by Exts.P3 and P4. The irregularity noticed is that the consignee's liability to pay tax under the KVAT Act has not been proved by the documents accompanying the consignment. It is also mentioned that the petitioner was not a registered dealer at the time when the goods were detained. Now the petitioner has produced Ext.P7 certificate of Registration, though of a subsequent date.

2. The additional 3rd respondent entered appearance and confirms the averment of the writ petitioner that the transformers in question were meant to be delivered to the additional 3rd respondent, a Government of India undertaking.

3. Taking into account the above submissions, I do not consider it necessary to continue the detention of the goods any longer. Accordingly, I direct that the goods detained as per Exts.P3 and P4 will be released to

the petitioner on condition that the petitioner and the additional 3rd respondent execute a simple bond without sureties before the 1st respondent. Thereupon the goods will be released subject to adjudication.

ANTONY DOMINIC, JUDGE

Issue copy today itself.